

## 284 - FRANK R. BOWERMAN/BEE CANYON LANDFILL ESCROW

### Operational Summary

#### Description:

State Regulations require landfill operators to make deposits to closure accounts in order to demonstrate financial resources to pay for landfill closure costs. On a yearly basis, IWMD makes deposits to this fund to comply with the regulations.

#### At a Glance:

Total FY 2004-2005 Actual Expenditure + Encumbrance:	1,653,611
Total Final FY 2005-2006	3,627,898
Percent of County General Fund:	N/A
Total Employees:	0.00

### Budget Summary

#### Final Budget History:

Sources and Uses	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget	Actual Exp/Rev <sup>(1)</sup>	Final Budget	Actual	
		As of 6/30/05	As of 6/30/05		Amount	Percent
Total Revenues	3,918,452	2,877,700	3,320,347	3,627,898	307,551	9.26
Total Requirements	3,651,430	2,846,701	2,576,311	3,627,898	1,051,587	40.82
Balance	267,022	30,999	744,036	0	(744,036)	-100.00

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2004-05 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: Frank R. Bowerman/Bee Canyon Landfill Escrow in the Appendix on page page 650

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### Operation of Internal Service Fund Operational Statement for the Fiscal Year 2005-2006

Operating Detail		FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2005-2006
		Actual	Actual	Proposed Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
<b>OPERATING EXPENSES</b>					
2490	Landfill Closure/Postclosure Costs	1,497,536	1,637,512	2,117,500	2,117,500
	<b>Total Operating Expenses</b>	1,497,536	1,637,512	2,117,500	2,117,500
	<b>Net Operating Income (Loss)</b>	(1,497,536)	(1,637,512)	(2,117,500)	(2,117,500)
<b>NON-OPERATING REVENUE</b>					
6610	Interest	201,602	393,914	600,000	600,000
	<b>Total Non-Operating Revenue</b>	201,602	393,914	600,000	600,000
<b>NON-OPERATING EXPENSES</b>					
1912	Investment Administrative Fees	17,043	16,099	30,000	30,000
	<b>Total Non-Operating Expenses</b>	17,043	16,099	30,000	30,000
	<b>Net Non-Operating Income (Loss)</b>	184,559	377,815	570,000	570,000
	<b>Income (Loss) Before Contributions &amp; Transfers</b>	(1,312,977)	(1,259,697)	(1,547,500)	(1,547,500)
<b>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</b>					
	Income (Loss) Before Contributions & Transfers	(1,312,977)	(1,259,697)	(1,547,500)	(1,547,500)
7812	Interfund Transfers In - from Funds 2AA-299	0	2,659,411	2,581,261	2,581,261
	Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(2,136,852)	(922,7011)	(1,480,398)	(1,480,398)
	Net Assets - Unrestricted Adjustment	(12,622,553)	0	0	0
	<b>Increase (Decrease) in Net Assets - Unrestricted</b>	(16,072,382)	477,013	(446,637)	(446,637)
	<b>Net Assets - Unrestricted - Beginning of Year</b>	16,339,405	267,023	446,637	446,637
	<b>Net Assets - Unrestricted - End of Year</b>	267,023	744,036	0	0